IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 14TH SEPTEMBER 2007 / 23RD BHADRA 1929

WP(C).No. 26249 of 2007(Y)

PETITIONER:

M/S. FAR EAST MARKETING PRIVATE LIMITED,
REGISTERED OFFICE AT 13/11, EAST PATTEL NAGAR,
NEW DELHI-8, HAVING BRANCH OFFICE AT 42/1069-70,
LB COMPLEX, TATA PIPE LINE ROAD, KOCHI-682 018,
REPRESENTED BY ITS POWER OF ATTORNEY HOLDER,
DARWIN JOSEPH K.J., SON OF K.J.JOSEPH.

BY ADV. SRI.A.V.THOMAS
SRI.SHAJI P.CHALY
SRI.JOJO GEORGE
SRI.NIDHI SAM JOHNS

RESPONDENTS:

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1. STATE OF KERALA,
REPRESENTED BY SECRETARY, TAXES DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

2. INTELLIGENCE INSPECTOR,
SQUAD-I, COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI. C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 14/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE AGREEMENT DATED 1.4.2005 FOR APPOINTMENT OF THE PETITIONER AS EXCLUSIVE AGENT TO SELL THE GOODS MANUFACTURED BY M/S. OMEX INDUSTRIES.

EXT.P2 TRUE COPY OF THE CERTIFICSATE OF REGISTRATION DATED 2.6.2007 ISSUED BY THE COMMERCIAL TAX OFFICER,S KVAT CIRCLE IV, ERNAKULAM IN FAVOUR OF THE PETITIONER.

EXT.P3 TRUE COPY OF INVOICE NO. 345 DATED 13.8.2007 ISSUED TO THE PETITIONER BY OMEX INDUSTRIES, NEW DELHI.

EXT.P4 TRUE COPY OF INVOICE NO. 347 DASTED 13.8.2007 ISSUED TO THE PETITIONER BY OMEX INDUSTRIES, NEW DELHI.

EXT.P5 TRUE COPY OF SNOTICE DATED 17.8.2007 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF INVOICE NO. 345

EXT.P6 TRUE COPY OF THE NOTICE DATED 17.8.2007 ISSUED BY THE 2ND RESPONDENT IN RESPECT OF INVOICE NO. 347.

EXT.P7 TRUE COPY OF LR NO. 1880 DATED 13.8.2007 ISSUED BY KWICK FASTS LOGISTICS IN RESPECT OF 589 CARTON BOXES.

EXT.P8 TRUE COPY OF LR NO. 1881 DATED 13.8.2007 ISSUED BY KWICK FASTS LOGISTICS IN RESPECT OF 159 CARTON BOXES.

EXT.P9 TRUE COPY OF THE REPLY DATED 25.8.2007 BY THE PETITIONER TO THE 2ND RESPONDENT.

EXT.P10 TRUE COPY OF THE BANK GUARANTEE DATED 22.8.2007 ISSUED FROM THE CAROL BAGH BRANCH OF THE ING VYSYA BANK LTD., NEW DELHI COSUNTERSIGNED BY THE ERNAKULAM BRANCH OF THE BANK.

EXT.P11 TRUE COPY OF THE LOADING MANIFEST DATED 15.8.2007 ISSUED BY M/S. RAMESH KUMAR SHARDA, T.M.C. EXPRESS AT CHANDIGARH IN RESPECT OF 159 CARTON OF GOODS LOADED IN RSLR FIRST COMPARTMENT OF TRAIN NO. 2654

EXT.P12 TRUE COPY OF THE LOADING MANIFEST DATED 15.8.2007 ISSUED BY M/S. RAMESH KUMAR SHARDA, T.M.C. EXPRESS AT CHANDIGARH IN RESPECT OF 369 CARTONS OF GOODS LOADED IN FSLR FIRST COMPARTMENT OF TRAIN NO. 2654

EXT.P13 TRUE COPY OF THE LOADING MANIFEST DATED 15.8.2007 ISSUED BY M/S. RAMESH KUMAR SHARDA, T.M.C. EXPRESS AT CHANDIGARH IN RESPECT OF 220 CARTONS OF GOODS LOADED IN FSLR FIRST COMPARTMENT OF TRAIN NO. 2654

EXT.P14 TRUE COPY OF THE STATEMENT DATED 17.8.2007 ISSUED BY M/S. RAMESH KUMAR SHARDA, T.M.C. EXPRESS TO THE PETITIONER.

EXT.P15 TRUE COPY OF THE STATEMENT DATED 22.8.2007 ISSUED BY M/S. RAMESH KUMAR SHARDA, T.M.C. EXPRESS,TO THE PETITIONER.

RESPONDENTS' EXHIBITS: NIL.

TRUE COPY

P.S. TO JUDGE.

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO. 26249 OF 2007

Dated this the 14th day of September, 2007

JUDGMENT

Since goods are released based on Bank Guarantee, there will be direction to the second respondent to complete adjudication after issuing notice and after hearing petitioner.

(C.N.RAMACHANDRAN NAIR)
Judge